



**Indiana Housing & Community Development Authority**

---

## **IHCDA Financial Operations Claims Submission Standards-Draft for Public Comment**

**Summary:** This notice offers interested parties an opportunity to comment on suggested changes to the claim/reimbursement supporting documentation requirements for all programs submitted through IHCD Online except for the Hardest Hit Fund and Indiana Foreclosure Prevention Network. In May 2013, IHCD conducted a customer satisfaction survey for the claims process. As a result of that survey and after reviewing federal and state regulations, notices and best practices, IHCD has created a guide to inform all Grantees regarding necessary documentation for claims submitted through IHCD Online. IHCD values the thoughts and input of our partners and are extending this opportunity to comment on our suggested documentation standards. Once finalized, this guidance will take effect for all reimbursement requests submitted on or after January 1, 2014.

**Dates:** This draft shall be open for comment until midnight on August 31, 2013.

**Submission:** All comments should be submitted to Samantha Higdon, Director of Financial Operations at [shigdon@ihcda.in.gov](mailto:shigdon@ihcda.in.gov) or by mail to:

30 South Meridian Street, Suite 1000  
Attn: Samantha Higdon  
Indianapolis, IN 46204

# Section 1: Introduction

---

This Guide has been created to assist organizations in providing the required documentation to submit claims through IHCD Online except for Hardest Hit Fund (“HHF”) and Indiana Foreclosure Prevention Network (“IFPN”). Please note this guidance addresses only the programs whose claims are processed through IHCD Online. If a program does not use IHCD Online, please refer directly to program staff for questions on claims review and documentation requirement.

Organizations that receive funding are referred to as Grantees. Below is a list of programs that utilize IHCD Online. The list will change from time to time.

## **Programs Included in IHCD Online:**

- Community Development Block Grant (CDBG)
- Community Development Block Grant-Disaster (CDBG-D)
- Neighborhood Stabilization Program (NSP)
- HOME Investment Partnership Program (HOME)
- HOME Funded Tenant Based Rental Assistance (HOME TBRA)
- Shelter Plus Care/Permanent Supportive Housing for Persons with Disabilities (SPC/PSHPD)
- Emergency Solutions Grant (ESG)
- Housing Opportunities for Persons With AIDS (HOPWA)
- Community Services Block Grant (CSBG)
- Low Income Housing Energy Assistance Program (LIHEAP/EAP)
- State Funded Energy Assistance Program (State EAP)
- Leveraging Energy Assistance Program (Leveraging EAP)
- Weatherization (WX)
- State Funded Weatherization (WS)
- Hoosier Energy (EN)
- LIHEAP Weatherization (LIHEAP-WX)
- Development Fund

## **Basic Policies**

1. IHCD will only process requests for reimbursement of eligible expenses which have been incurred in accordance with all the following:

- Federal requirements
- State statutes
- IHCD & Program Policies
- Award Agreements

Requests for reimbursement may be made only in accordance with the budget described in the award agreement and any subsequent modifications which have been approved by IHCD. Additionally, any program guidance/regulations on cost eligibility will be used when reviewing expenses for reimbursement.

2. In order to ensure timely submission of expenses and timely disbursement of funds, Grantees that submit expenses more than three (3) months old will not be reimbursed for those expenses. We encourage Grantees to submit on at least a monthly basis to prevent loss of reimbursement.
3. IHCD A reserves the right to request additional documentation beyond those standards defined within this document as part of our random review and quality assurance process. Failure or refusal to submit requested documentation may result in a reimbursement reduction in part or in full as well as additional action as deemed fit by IHCD A.

## Section 2: Documentation Requirements

---

IHCD A is committed to ensuring Grantees receive funds in a timely manner. By adhering to the documentation requirements outlined below and by working together, IHCD A and Grantees can ensure timely disbursement of funds.

### **2.1 Prior to Drawing Funds**

The initial draw will not be released until IHCD A staff has confirmed that the project has submitted all necessary execution documents, that those documents have been reviewed and approved and any program specific information required prior to funds disbursement have been received. The Grantee must provide the following documentation for each grant prior to drawing any funds:

- Authorized Signature Form
- Automated Clearinghouse (ACH) Banking information submitted through IHCD A Online (unless other arrangements are made with IHCD A)
- Request for Taxpayer Identification Number and Certification (W-9)
- All Executed Documents required for the specific program seeking funding (refer to program manuals for additional information)
- All grantees are required to submit a cost allocation plan that has either been approved by the federal cognizant agency or for approval by IHCD A. The Cost allocation plan should include a detailed listing of what the organization considers a fringe benefit.

IHCD A will send the necessary forms above to the Grantee along with their funding agreement(s). Grantees are required to return all documents to IHCD A promptly and before initiating a claim for reimbursement.

### **2.2 Documentation:**

Because each of the various programs IHCD A administers has distinct federal regulations, program objectives and reporting requirements, complete standardization of documentation requirements is not feasible. IHCD A has made efforts to standardize documentation where possible by evaluating our documentation requirements after reviewing numerous resources including: federal regulations, federally issued guidance and notices, State laws and regulations and the results of the May 2013 claims survey issued to current Grantees. The results of those efforts are contained in this document.

## 2.21 Indirect Costs:

The Grantee's cost allocation plan, including a detailed listing of items classed as "fringe benefits" must be approved by a federal agency or submitted to IHCD for review and approval prior to the first request for reimbursement. If approved by a federal agency, the cost allocation plan must still be submitted to IHCD for review prior to the first reimbursement request. Any planned change to an organization's cost allocation plan must be submitted for approval prior to being applied to any IHCD funded programs. Items not included in the cost allocation plan will not be reimbursable to the Grantee until such a time as a revised cost allocation plan is submitted and approved by either a federal agency or by IHCD.

Indirect costs are chargeable in two ways-

- Costs may be maintained directly, such as accurate counts of telephone calls, copies made for the program and postage spent directly on that program
- Costs may be allocated through an indirect cost allocation plan. That cost allocation plan must be approved by a federal or state agency for IHCD to recognize this plan.

Costs associated with administrative and indirect costs should be shown in the support documentation summary in the form of general ledger, accounting reports or other accounting software generated reports. The determination of administrative expenses, indirect costs and direct costs are determined by federal regulations on cost reimbursement and regulations and guidance for each specific program.

For existing Grantees, if you have not previously submitted such documentation, it should be included on your next claim and received no later than January 1, 2014. IHCD strongly recommends that a Grantee review the cost allocation plan annually to ensure appropriate cost allocation. Any changes to the cost allocation plan must be approved either by a federal agency or by IHCD before such changes are considered reimbursable. If approved by a federal agency, the cost allocation plan must be submitted to IHCD for review before changes are considered reimbursable.

IHCD reserves the right to require a Grantee to review and amend the cost allocation plan as necessary before allowing reimbursement.

## 2.22 General Documentation

Every claim that is processed through IHCD Online is required to have certain supporting documentation included with the request for reimbursement. Those items include:

- **Signed Claim Receipt Pages** (generated in IHCD Online) - this must be signed by an Authorized Signor. Claims containing signatures that do not match the Authorized Signature Form on file or claims that contain no signature will not be accepted. The Claim Receipt must be signed, but a PDF of the signed claim receipt is acceptable for submission. The noted exception is Third party payments for EAP, State EAP and Leveraging EAP which do not require signed claim receipt pages.

- **Claim Summary Form**- (generated in IHCD Online) - breakdown of expense reimbursement requested by line item and, in certain instances, narrative questions which must be completed.
- **General ledger, trial balances or other accounting software generated reports (unless otherwise noted)** - Reports supporting costs incurred should be submitted. Reports should be generated in such a way as to include the following:
  - 1.) Only those costs incurred by that program during the specific date range for which reimbursement is being requested (ex. May 1-May 15).
  - 2.) Indirect costs that are allocated across all activities should have separate accounts for each program. A single lump sum record with a note that a specific amount is being charged to a certain program is not acceptable. If requested, documentation supporting the cost allocation or salary/wage determination should be readily available.
  - 3.) Detailed information of expenses including vendor name, date paid, date of transaction and description of the actual expense. Incomplete, missing or insufficient descriptions may result in IHCD asking for additional documentation to support those costs.
- **Copies of Invoices/Receipts** - equal to or in excess of the program specified threshold (see program specific documentation in *Section 2.2.3*. Invoices/Receipts that do not exceed that threshold need not be submitted unless selected for further review as part of our random quality assurance process. All invoices and receipts must be maintained and filed by the Grantee accordance with award agreements and federal regulations and be available for review upon request.

\*\*Any Grantee who is on a Quality Improvement Plan (QIP) may be required to submit all invoices associated with that program or all programs for review as part of the QIP\*\*

## 2.23 Program Specific Documentation

While efforts have been made to standardize requirements across programs of similar activities and purposes, complete standardization is not feasible. For documentation requirements specific to each program covered under this guidance, please refer to program sections below.

### ***Community Development Block Grant (CDBG), Neighborhood Stabilization Program (NSP), Community Development Block Grant-Disaster (CDBG-D) and HOME Investment Partnership Program (HOME):***

CDBG, CDBG-D, HOME and NSP claims must include the following information in addition to general requirements outlined in *Section 2.22*:

- All invoices/receipts relating to construction and rehabilitation work
- All other invoices/receipts equal or exceeding \$500

IHCD will withhold the final \$5,000 of an award until such a time as all identified monitoring issues have been resolved as recommended by the Department of Housing and Urban Development. Additionally, IHCD will withhold the final 10% of rehabilitation funds from any project address until a lead clearance report is submitted and approved.

### ***Shelter Plus Care Legacy Projects (SPC):***

Due to the nature of SPC, its eligible cost structure and regulations, general ledger reports will not be required. The remaining general documentation requirements remain in effect. In addition to those requirements, Grantees must submit:

- LOCCS Draw Request Form
- Housing/Rental Assistance Reimbursement Form
- Monthly CSBG Reimbursement Form\*

\*Currently a CSBG allocation to offset certain program activities. It must be submitted separately for segregation of funds and expense tracking purposes.

### ***Permanent Supportive Housing for Persons with Disabilities (PSHPD):***

PSHPD claims must include the following information in addition to general requirements outlined in *Section 2.22*:

- LOCCS Draw Request Form
- Housing/Rental Assistance Reimbursement Form
- Monthly CSBG Reimbursement Form\*

\*Currently a CSBG allocation to offset certain program activities. It must be submitted separately for segregation of funds and expense tracking purposes.

### ***Emergency Solutions Grant (ESG):***

ESG claims must include the following information in addition to general requirements outlined in *Section 2.22*:

- Invoices/receipts that equal or exceed \$250
- Financial Services & Assistance Reimbursement Form-If Applicable
- Housing/Rental Assistance Reimbursement Form –If Applicable

### ***Housing Opportunities for Persons with AIDS (HOPWA):***

HOPWA claims must include the following information in addition to general requirements outlined in *Section 2.22*:

- Housing/Rental Assistance Reimbursement Form
- Invoices/receipts that equal or exceed \$200

### ***HOME Funded Tenant Based Rental Assistance (HOME TBRA):***

HOME TBRA claims must include the following information in addition to general requirements outlined in *Section 2.22*:

- HOME TBRA Rental Assistance spreadsheet
- Other invoices/receipts that equal or exceed \$200

### ***Weatherization (WX), State Funded Weatherization (WS) and LIHEAP Weatherization (LIHEAP WX):***

WX, WS and LIHEAP WX claims must include the following information in addition to general requirements outlined in *Section 2.22*:

- Copies of invoices/receipts for weatherization work that exceed \$5,000 either separately or in aggregate for a single address
- Copies of all other invoices/receipts that exceed \$500

### **Community Services Block Grant (CSBG):**

CSBG claims must include the following information in addition to general requirements outlined in *Section 2.22*:

- Copies of invoices/receipts that equal or exceed \$750

### **Hoosier Energy:**

Hoosier Energy claims must include the following information in addition to general requirements outlined in *Section 2.22*:

- Copies of invoices/receipts for all wood stoves replaced.
- Copies of invoices/receipts equal to or exceeding \$500

### **EAP, State Funded EAP and Leveraging EAP:**

EAP, State Funded EAP and Leveraging EAP claims must include the following information in addition to general requirements outlined in *Section 2.22*:

- Copies of invoices/receipts for all air conditioners during summer cool
- Copies of all other invoices/receipts that equal or exceed \$750.
- Transmittals for all 3<sup>rd</sup> party claims

\*Third Party Vendors who choose to receive checks may be paid on a bi-weekly basis depending upon the frequency of reimbursement request submission.\*

### **Development Fund:**

Any Development Fund awards made in conjunction with another program listed in this guidance are subject to all general documentation requirements as well as those program specific requirements of the paired program.

## **Section 3: Forms for Claim Compilation**

---

Certain IHCD forms which were previously not required for claim submission have been provided with this draft for consideration and comment. Please see the attached documents for examples of IHCD Housing Assistance Reimbursement Form, Financial Services Reimbursement Form and the HOME TBRA Rental Assistance Form.

## **Section 4: Summary of Suggested Revision**

---

Program	Historical	Proposed
CDBG, CDBG-D, HOME and NSP	<ul style="list-style-type: none"><li>• Signed Claim Receipt</li><li>• Claim Summary Pages</li><li>• Invoices, receipts for all expenses regardless of activity or size</li><li>• Listing of employees, payroll, wages, salaries, dates, etc.</li></ul>	<ul style="list-style-type: none"><li>• Signed Claim Receipt</li><li>• Claim Summary Pages</li><li>• General Ledger with detail and encompassing only the period for which reimbursement is requested</li><li>• All invoices for construction/rehabilitation work</li><li>• All other invoices exceeding \$500</li></ul>



SPC	<ul style="list-style-type: none"> <li>• Signed Claim Receipt/Summary Page</li> <li>• Program Narrative Page</li> <li>• LOCCS Request Form</li> <li>• Information on Monthly CSBG Admin. Reimbursement</li> <li>• Quarterly, resubmit previous months' rental assistance and cost savings information to verify cost savings claim for quarter</li> </ul>	<ul style="list-style-type: none"> <li>• Signed Claim receipt</li> <li>• Claim Summary Pages (IHCD Online Generated)</li> <li>• Standard IHCD Housing/Rental Assistance Reimbursement Form (contains Cost Savings Data)</li> <li>• For the separate CSBG claim, the Monthly CSBG Reimbursement Form</li> </ul>
PSHPD	<ul style="list-style-type: none"> <li>• Signed Claim Receipt/Summary Page</li> <li>• LOCCS Request Form</li> <li>• Information on Monthly CSBG Admin. Reimbursement</li> <li>• Quarterly, resubmit previous months' rental assistance and cost savings information to verify cost savings claim for quarter</li> <li>• General ledger report to support administration costs.</li> </ul>	<ul style="list-style-type: none"> <li>• Signed Claim receipt</li> <li>• Claim Summary Pages (IHCD Online Generated)</li> <li>• Standard IHCD Housing/Rental Assistance Reimbursement Form</li> <li>• General Ledger report with detail and encompassing only the period for which reimbursement is requested.</li> <li>• For the separate CSBG claim, the Monthly CSBG Reimbursement Form</li> <li>• Invoices exceeding \$250</li> </ul>
ESG	<p><b>Operations:</b></p> <ul style="list-style-type: none"> <li>• Signed Claim Receipt</li> <li>• Claim Summary Pages</li> <li>• Financial Narrative</li> <li>• At least one case note or proof of case management for every client assisted with rapid re-housing funds.</li> <li>• For a client assisted with security deposit/last month's rent/utility deposit the housing habitability form must be included and passed. Also need lead inspection form.</li> <li>• Copies of check (or bank transaction number) to landlord or utility company and proof of amount (copy of first page of lease agreement, email or letter from landlord or utility company, etc.).</li> </ul> <p><b>Rapid Re-Housing</b></p> <ul style="list-style-type: none"> <li>• Signed Claim Receipt</li> <li>• Summary Pages</li> <li>• Service Summary Report from Client Track</li> <li>• Financial Services Spreadsheet</li> <li>• Rental Assistance Spreadsheet</li> <li>• Services Spreadsheet-staff payroll, wages, hours, etc.</li> <li>• HMIS Data Collection Spreadsheet-</li> </ul>	<ul style="list-style-type: none"> <li>• Signed Claim Receipt</li> <li>• Claim Summary Pages</li> <li>• General Ledger report with detail and encompassing only the period for which reimbursement is requested</li> <li>• Standard IHCD Housing/Rental Assistance Reimbursement Form-If Applicable</li> <li>• Financial Services &amp; Assistance Reimbursement Request-If Applicable</li> <li>• Invoices equal to or exceeding \$250</li> </ul>

	<ul style="list-style-type: none"> <li>staff payroll, wages, hours, etc.</li> <li>Administration spreadsheet-staff payroll, wages, hours, etc.</li> <li>"Total" spreadsheet-summing previous spreadsheets</li> <li>Copies of payment record for rental assistance, utilities, etc.</li> </ul>	
HOPWA	<ul style="list-style-type: none"> <li>Signed Claim Receipt</li> <li>Claim Summary Pages</li> <li>Long Term Rental Assistance Spreadsheet</li> <li>Short Term Rent, Mortgage and utilities Spreadsheet</li> <li>Copy of bill/invoice/check, salary information with time sheets or journal detail report for the following: <ul style="list-style-type: none"> <li>Long Term Program Delivery</li> <li>Short Term Program Delivery</li> <li>Housing Information</li> <li>Supportive Services-If includes transportation, transportation request is needed.</li> <li>Administration</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>Signed Claim Receipt</li> <li>Claim Summary Pages</li> <li>Standard IHCD Housing/Rental Assistance Reimbursement Form</li> <li>General Ledger with detail and encompassing only the period for which reimbursement is requested</li> <li>All invoices/receipts (excluding rental assistance) equal to or exceeding \$200</li> </ul>
HOME TBRA	<ul style="list-style-type: none"> <li>Signed Claim receipt/Summary Page</li> <li>HOME TBRA Rental Assistance Form</li> </ul>	<ul style="list-style-type: none"> <li>Signed Claim Receipt</li> <li>Claim Summary page(s)</li> <li>HOME TBRA Rental Assistance Form</li> <li>General Ledger with detail and encompassing only the period for which reimbursement is requested</li> <li>Invoices/receipts (excluding rental assistance) equal to or exceeding \$200</li> </ul>
WX, WS and LIHEAP WX	<ul style="list-style-type: none"> <li>Signed Claim Receipt</li> <li>Claim Summary Pages</li> <li>Summary/Reconciliation Form on how line item totals were derived</li> <li>General Ledger (no standard on date range or detail)</li> <li>Invoices/receipts upon request</li> </ul>	<ul style="list-style-type: none"> <li>Signed Claim Receipt</li> <li>Claim Summary Pages</li> <li>General Ledger with detail and encompassing only the period for which reimbursement is requested</li> <li>Invoices/receipts for weatherization work equal to or exceeding \$5,000</li> <li>All other invoices exceeding \$500</li> </ul>
CSBG	<ul style="list-style-type: none"> <li>Signed Claim receipt</li> <li>Claim Summary Pages</li> <li>General Ledger/Accounting reports (no standard on detail or date range)</li> <li>Invoices/receipts on credit/charge cards without description in ledger report</li> <li>Note, invoice/receipt for all "miscellaneous expenses"</li> </ul>	<ul style="list-style-type: none"> <li>Signed Claim Receipt</li> <li>Claim Summary Pages</li> <li>General Ledger report with detail and encompassing only the period for which reimbursement is requested</li> <li>All invoices exceeding \$750</li> </ul>

Hoosier Energy	<ul style="list-style-type: none"> <li>• Signed Claim Receipt</li> <li>• Claim Summary Pages</li> <li>• Invoices for all wood stoves replaced</li> <li>• General ledger/accounting report (no standard on detail or date range)</li> </ul>	<ul style="list-style-type: none"> <li>• Signed claim Receipt</li> <li>• Claim Summary Pages</li> <li>• Invoices for all wood stoves replaced</li> <li>• General ledger with detail and encompassing only the period for which reimbursement is requested</li> <li>• All other invoices exceeding \$500</li> </ul>
EAP et. al.	<ul style="list-style-type: none"> <li>• Signed Claim Receipt</li> <li>• Claim Summary Pages</li> <li>• Accounting system's generated report</li> <li>• Miscellaneous Exp. - note or receipt</li> <li>• Charge Card –if the description doesn't appear on the ledger, invoice must be submitted</li> <li>• Energy Education: <ul style="list-style-type: none"> <li>○ Sign in sheets/application action report</li> <li>○ Invoices/receipts for supplies</li> <li>○ Invoices/receipts for all air conditioners purchased</li> <li>○ Family development-timesheet/payroll ledgers</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>• Signed Claim Receipt</li> <li>• Claim Summary Pages</li> <li>• General Ledger report with detail and encompassing only the period for which reimbursement is requested</li> <li>• Invoices/receipts for all air conditioners</li> <li>• All other invoices equal to or exceeding \$500</li> </ul>